

AUG 17 2020

2021

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Cassoday

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditure for the various funds for the year 2021; and
 (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	51,325	12,207
Debt Service	10-113			16,808
Library	12-1220			
Special Highway			7,936	
Water			67,067	
Gas			144,834	
Sewer			30,321	
Non-Budgeted Funds				
Totals		xxxxxx	301,483	12,207
Budget Summary		0		16,808
Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

12,256
NO

Assisted by:

Address:

Email:

Date Attested: November 12, 2020

Patricia Stafford
 County Clerk



Governing Body

City of Cassoday

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,568	2,379	88	22	420	45
Debt Service						
Library						
TOTAL	11,568	2,379	88	22	420	45

County Treas Motor Vehicle Estimate

2,379

County Treas Recreational Vehicle Estimate

88

County Treas 16/20M Vehicle Estimate

22

County Treas Commercial Vehicle Tax Estimate

420

County Treas Watercraft Tax Estimate

45

Motor Vehicle Factor

0.20563

Recreational Vehicle Factor

0.00756

16/20 Vehicle Factor

0.00193

Commercial Vehicle Factor

0.03630

Watercraft Factor

0.00389

City of Cassoday

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Gas	Capital Improvement		30,000	42,734	K.S.A. 12-1, 118
Sewer	Capital Improvement		5,000	5,000	K.S.A. 12-1, 118
Water	Capital Improvement		4,000	4,000	K.S.A. 12-1, 118
General	Capital Improvement		5,000	10,000	K.S.A. 12-1, 118
	Totals	0	44,000	61,734	
	Adjustments*				
	Adjusted Totals	0	44,000	61,734	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Cassoday

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,442	7,550	7,526
Receipts:			
Ad Valorem Tax	10,130	11,568	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,037	1,000	
Motor Vehicle Tax	2,376	2,375	2,379
Recreational Vehicle Tax	88	88	88
16/20M Vehicle Tax	90	75	22
Commercial Vehicle Tax	427	420	420
Watercraft Tax			45
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Trash Income	12,212	14,000	16,000
Building Rent	3,800	4,000	4,200
Insurance Dividend	414	600	800
Lot Rent	754	900	1,000
Everyday Franchise	4,624	4,800	5,000
Licenses (Dog Tags)	321	350	375
Municipal Court	563	1,000	1,500
Cereal Malt Beverage		50	100
Building Permit	135	150	200
Vendor Fees/NSF Fees	235	300	350
In Lieu of Tax (IRB)			
Interest on Idle Funds	21		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	37,227	41,676	32,478
Resources Available:	41,669	49,226	40,004
Expenditures:			
Payroll & Taxes	4,961	5,200	5,900
Trash Pickup	10,476	10,500	12,000
Electric	2,787	2,800	3,000
Street Lights	5,868	5,900	6,200
Telephone	602	700	800
Insurance	1,700	1,500	2,000
Equipment Repair	1,362	1,500	1,800
Building/HVAC Repair	403	1,000	1,200
Fuel	99	200	300
Office Supplies	835	1,800	1,900
Legal/Municipal Court Expense	2,627	2,800	2,900
Dues	1,055	1,100	1,300
Cereal Malt Beverage (To State)	50	50	50
Computer Software & Support	700	900	1,000
Capital Improvement		5,000	10,000
Drug Test	25	50	75
Bank Charges/Postage	569	700	900
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,119	41,700	51,325
Unencumbered Cash Balance Dec 31	7,550	7,526	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	43,700	44,250	51,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,325
		Tax Required	11,321
Delinquent Comp Rate:	7.8%		886
Amount of 2020 Ad Valorem Tax			12,207

CPA Summary

City of Cassoday

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	12,580	8,776	4,656
Receipts:			
State of Kansas Gas Tax	3,437	3,230	2,850
County Transfers Gas	524	480	430
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,961	3,710	3,280
Resources Available:	16,541	12,486	7,936
Expenditures:			
Street Repair and Maint	4,622	4,700	4,800
Salary	3,143	3,130	3,136
Taxes			
Truck Repairs			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,765	7,830	7,936
Unencumbered Cash Balance Dec 31	8,776	4,656	0
2019/2020/2021 Budget Authority Amount:	11,671	12,490	7,936

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,670	10,117	4,417
Receipts:			
Reconnect Fee	25	50	75
Charges to Customers	49,007	55,000	60,000
Water Meter	50	50	75
Outside Water Sales	944	1,100	1,500
Insurance Dividend/Refund Conference	407	900	1,000
Bu. Co. Specials			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	50,433	57,100	62,650
Resources Available:	64,103	67,217	67,067
Expenditures:			
Fuel	1,734	1,800	1,900
Salary/Taxes	15,594	16,500	18,000
RWD #3	25,064	28,000	29,000
Misc Supplies/Maintenance	4,448	4,600	5,200
Insurance	2,753	3,200	3,450
Water Samples/Testing	1,397	1,500	1,767
Telephone & Electric	1,618	1,700	1,900
Annual Dues/Bank Charges	919	1,000	1,050
Office Overhead	459	500	800
Cash Forward (2021 column)			
Capital Improvement		4,000	4,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	53,986	62,800	67,067
Unencumbered Cash Balance Dec 31	10,117	4,417	0
2019/2020/2021 Budget Authority Amount:	77,713	79,670	67,067

CPA Summary

City of Cassoday

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	78,124	83,784	54,034
Receipts:			
Insurance Dividends	407	600	700
Charges to Customers	80,438	88,000	90,000
Bu. Co. Specials			
Deposits	50	50	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	80,895	88,650	90,800
Resources Available:	159,019	172,434	144,834
Expenditures:			
Legal/Annual Dues/Insurance	6,061	9,000	10,000
Fuel/Telephone	2,766	4,000	5,000
Salary/Payroll Taxes	16,750	20,000	25,000
KMGA/USDI	45,158	48,000	52,000
Repairs/Maintenance	3,648	5,500	7,500
Office Overhead	700	1,500	2,000
Drug Tests/Locates	152	400	600
Capital Improvement		30,000	42,734
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	75,235	118,400	144,834
Unencumbered Cash Balance Dec 31	83,784	54,034	0
2019/2020/2021 Budget Authority Amount:	130,385	161,774	144,834

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,978	13,421	7,621
Receipts:			
Charges to Customers	19,525	20,000	22,000
Insurance Dividend	407	600	700
Bu. Co. Specials			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,932	20,600	22,700
Resources Available:	33,910	34,021	30,321
Expenditures:			
Fuel/Telephone/Electric/Bank Charges	2,823	3,000	3,271
Salary/Payroll Taxes	10,714	11,000	12,000
Insurance	1,672	2,000	3,000
Annual Dues/Legal	600	600	750
Repairs/Maintenance	4,296	4,300	5,500
Office Overhead	384	500	800
Capital Improvement		5,000	5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,489	26,400	30,321
Unencumbered Cash Balance Dec 31	13,421	7,621	0
2019/2020/2021 Budget Authority Amount:	32,895	36,253	30,321

CPA Summary

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Cassoday
will meet on August 11, 2020 at 6:30 p.m. at City Building for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	34,119	17.247	41,700	16.835	51,325	12,207	16.818
Debt Service							
Library							
Special Highway	7,765		7,830		7,936		
Water	53,986		62,800		67,067		
Gas	75,235		118,400		144,834		
Sewer	20,489		26,400		30,321		
Non-Budgeted Funds	15,274						
Totals	206,868	17.247	257,130	16.835	301,483	12,207	16.818
Less: Transfers	0		44,000		61,734		
Net Expenditure	206,868		213,130		239,749		
Total Tax Levied	11,206		11,568		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	649,731		687,125		725,811		

Outstanding Indebtedness,

	2018	2019	2020
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Nicole Downard

City Official Title: Treasurer

(Published in The Butler County Times-Gazette August 1, 2020.)

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	34,119	17.247	41,700	16.835	51,325	12,207	16.818
Debt Service							
Library							
Special Highway	7,765		7,830		7,936		
Water	53,986		62,800		67,067		
Gas	75,235		118,400		144,834		
Sewer	20,489		26,400		30,321		
Non-Budgeted Funds	15,274						
Totals	206,868	17.247	257,130	16.835	301,483	12,207	16.818
Less: Transfers	0		44,000		61,734		
Net Expenditure	206,868		213,130		239,749		
Total Tax Levied	11,206		11,568		xxxxxxxxxxxxxxx		
Assessed Valuation	649,731		687,125		725,811		

Outstanding Indebtedness,

January 1,

	2018
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	0

	2019
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	0

	2020
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	0

*Tax rates are expressed in mills

Nicole Downard
City Official Title: Treasurer